6mos / 96 pages.

Whole Earth Review Draft Budget

Income

	Units	Price	Per Issue	Annual	Percentage
Subscriptions	20,000	$20	100,000	400,000	64.76%
Newsstand (net @ 25k*60%)	15,000	$2.68	40,163	160,650	26.01%
Advertising	8	$1,000 avg.	8,000	32,000	5.18%
Other (classified, retail, list)			6,250	25,000	4.05%
Total			154,413	617,650	

Expenses

Oct 3 effective

Personnel	Rate/mo				
Editor	2,833		8,500	34,000	
Assistant Editor – adm/traffic	2,500		7,500	30,000	
Senior Editor (part-time)	1,875		5,625	22,500	
Copy Editor (1/2 time)	1,000		3,000	12,000	
Publisher (part-time consult.)	2,000		6,000	24,000 – teach someone in-house	
Info prod manag. (part-time) 1/2	1,250		3,750	15,000	
Pub'r Consult. Associate Pub./circ/ad sales	2,500		7,500	30,000 →	
Reception (full)	1,120		3,360	13,440	
Taxes, benefits		24%	10,856	43,426	
Subtotal Personnel			56,091	224,366	33.20%

96 pages (128)

Production and Distribution	Units	Price			
Printing, Binding, Packaging	50,000	$0.52	26,000	104,000	
Postage	20,000	$0.52	10,400	41,600	
Freight	30,000	$0.20	6,000	24,000	
Rights and Cover			12,000	48,000	
– Production/design –			8,000	32,000	
Production serv.			500	2,000	
Fulfillment	20,000	$0.50	10,000	40,000	
– Promotion			10,000	40,000	
Subscription devel. costs			5,000	20,000	
Advertising commissions	10%		800	3,200	
Subtotal Production and Distribution			88,700	354,800	52.49%

6wk prod. cycle

(167 books)

Info prod. mgr.
- advance copies of books to review/excerpt
- index/access/ordering
- liaison w/ publisher – sends tearsheets

2500 rest of ofc.

Office and Administration	Month			
Rent	2,600	7,800	31,200	
Utilities	600	1,800	7,200	
Postage	700	2,100	8,400	
Telephone	600	1,800	7,200	
Long Distance	700	2,100	8,400	
Expenses, supplies	600	1,800	7,200	
Insurance	250	750	3,000	
Bookkeeper (part-time serv.)	960	2,880	11,520	
Accounting	250	750	3,000	
Storage	550	1,650	6,600	
Legal	250	750	3,000	
Subtotal Office and Administration		24,180	96,720	14.31%
Total Expenses		168,971	675,886	
Total Income		154,413	617,650	
Net Surplus (Deficit)		(14,559)	(58,236)	-9.43%

Per/ based on 4 issues/yr.

6 mos.

Whole Earth Review Draft Cash Flow Projection-6 months (96 page)
101110p

Receipts	Budget Units	Budget Price	Budget Per Issue	October	November	December	January	February	March
Subscription units				875	1,375	1,800	2,000	1,500	1,000
Subscription Income	20,000	$20	100,000	17,500	27,500	36,000	40,000	30,000	20,000
Newsstand (net @ 25k*60%)	15,000	$2.68	40,163		from #83:	37,500			from #84:
Advertising	8	$1,000	8,000		1,000			4,000	
Receivables				2,000	3,000	3,000	2,000		
Other (classified, retail, list)			6,250		5,000	5,000	3,000		
Total			154,413	19,500	36,500	81,500	45,000	34,000	20,000
Expenditures									
Personnel	Rate/mo								
Editor	2,833		8,500	2,833	2,833	2,833	2,833	2,833	2,833
Assistant Editor	2,500		7,500	2,500	2,500	2,500	2,500	2,500	2,500
Senior Editor (part-time)	1,875		5,625	1,875	1,875	1,875	1,875	1,875	1,875
Copy Editor (part-time)	1,000		3,000	1,000	1,000	1,000	1,000	1,000	1,000
Publisher (part-time consult.)	2,000		6,000		2,000	2,000	2,000	2,000	2,000
Info prod manag. (part-time)	1,250		3,750	1,250	1,250	1,250	1,250	1,250	1,250
Associate Pub.	2,500		7,500	2,500	2,500	2,500	2,500	2,500	2,500
Reception	1,120		3,360	1,120	1,120	1,120	1,120	1,120	1,120
Taxes, benefits		24%	10,856	3,139	3,619	3,619	3,619	3,619	3,619
Subtotal Personnel			56,091	16,217	18,697	18,697	18,697	18,697	18,697
Production and Distribution	Units	Price							
Printing, Binding, Packaging	50,000	$0.52	26,000	23,000	23,000	22,500	17,000		
Postage	20,000	$0.52	10,400						10,400
Freight	30,000	$0.20	6,000						6,000
Rights and Cover			12,000	2,000	2,000	2,000	2,000	2,000	4,000
Production			8,000				2,500	5,500	
Production serv.			500					500	
Fulfillment	20,000	$0.50	10,000	3,000	3,000	5,000	5,000	3,000	3,000
Promotion			10,000	5,000	5,000		2,500	2,500	2,500
Subscription devel. costs			5,000	9,000					
Advertising commissions	10%		800		100	0	0	400	0
Subtotal Production and Distribution			88,700	42,000	33,100	29,500	29,000	13,900	25,900

Office and Administration	Month							
Rent	2,600	7,800	2,600	2,600	2,600	2,600	2,600	2,600
Utilities	600	1,800	600	600	600	600	600	600
Postage	700	2,100	700	700	700	700	700	700
Telephone	600	1,800	600	600	600	600	600	600
Long Distance	700	2,100	700	700	700	700	700	700
Expenses, supplies	600	1,800	600	600	600	600	600	600
Insurance	250	750			750			750
Bookkeeper (part-time serv.)	960	2,880	960	960	960	960	960	960
Accounting	250	750	250	250	250	250	250	250
Storage	550	1,650	570	550	550	550	550	550
Payables (except printer)		5,000	5,000	5,000	5,000	5,000	5,000	5,000
Legal	250	750			1,000			
Subtotal Office and Administration		29,180	12,580	12,560	14,310	12,560	12,560	13,310
Total Expenditures		177,971	70,797	64,357	62,507	60,257	45,157	57,907
Total Received		154,413	19,500	36,500	81,500	45,000	34,000	20,000
	Starting Cash:		80,000	28,703	846	19,839	4,581	(6,576)
Net Surplus (Deficit)		(23,559)	28,703	846	19,839	4,581	(6,576)	(44,483)

Whole Earth Review Draft Budget
Approved by Board 10.12.94

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Advertising commissions	10%		800	3,200	
Subtotal Production and Distribution			88,700	354,800	52.49%